

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO: Assessing Officials and Vendors**

**FROM: Barry Wood, Assessment Division Director**

**RE: Cyclical Reassessment Completion Deadline**

**DATE: October 6, 2014**

The purpose of this memorandum is to remind assessing officials and vendors that two (2) deadlines are quickly approaching as part of the first year of the cyclical reassessment process. Per IC 6-1.1-4-21.4(a), as amended by Senate Enrolled Act 420-2014 (see below), the appraisal of one-third (1/3) of the applicable parcels was to be completed before **August 1, 2014**. The appraisal of two-thirds (2/3) of the applicable parcels shall be completed before **November 1, 2014**. The appraisal of all the applicable parcels shall be completed before **January 1, 2015**. If a county assessor employs a professional appraiser or a professional appraisal firm to make real property appraisals of a group of parcels under a county's reassessment plan, the professional appraiser or appraisal firm must file appraisal reports with the county assessor by the dates set forth above.

Although a county may have contracted with a vendor to complete the reassessment work, the assessor is ultimately responsible for the completion of the reassessment work. Additionally, contracts with vendors should have been amended by September 1, 2014 to reflect the change in completion dates discussed above (see [http://www.in.gov/dlgf/files/pdf/140610\\_-\\_Vincent\\_Memo\\_-\\_Addendum\\_to\\_Assessment\\_Contracts.pdf](http://www.in.gov/dlgf/files/pdf/140610_-_Vincent_Memo_-_Addendum_to_Assessment_Contracts.pdf) and [http://www.in.gov/dlgf/files/pdf/140610\\_-\\_Vincent\\_Memo\\_ATTACHMENT\\_-\\_Addendum\\_to\\_Assessment\\_Contracts.pdf](http://www.in.gov/dlgf/files/pdf/140610_-_Vincent_Memo_ATTACHMENT_-_Addendum_to_Assessment_Contracts.pdf) ).

SECTION 12. IC 6-1.1-4-21.4, AS ADDED BY P.L.112-2012, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 21.4. (a) The appraisals of the parcels in a group under a county's reassessment plan prepared under section 4.2 of this chapter that are subject to taxation must be completed as follows:

- (1) The appraisal of one-third (1/3) of the parcels shall be completed before ~~October~~ **August 1** of the year in which the group's reassessment under the county reassessment plan begins.
- (2) The appraisal of two-thirds (2/3) of the parcels shall be completed before ~~January~~ **November 1** of the year ~~following the year~~ in which the group's reassessment under the county reassessment plan begins.
- (3) The appraisal of all the parcels shall be completed before ~~March~~ **January 1** of the year following the year in which the group's reassessment under the county reassessment plan begins.

- (b) If a county assessor employs a professional appraiser or a professional appraisal firm to make real property appraisals of a group of parcels under a county's reassessment plan, the professional appraiser or appraisal firm must file appraisal reports with the county assessor by the dates set forth in subsection (a).

Please contact Barry Wood, the Assessment Division Director, at (317) 232-3762 or [Bwood@dlgf.in.gov](mailto:Bwood@dlgf.in.gov), or your field representative, if you have any further questions.